

MINUTES
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 359

October 4, 2023

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 359 (the "District") met in regular session at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Blanco Conference Room, Houston, Texas 77027, outside the boundaries of the District, on the 4th day of October, 2023, and the roll was called of the members of the Board being present:

Neil Daniels	President
Marilyn Keys	Vice President
Hubert Pierre	Secretary
David Keller	Assistant Vice President
Mike Berry	Assistant Secretary

and all of the above were present, thus constituting a quorum.

Also attending the meeting were: Merrie Talley of Talley Landscape Architects, Inc. (via teleconference); Kathy Kaufman, representing the Shadowlake Homeowners Association ("HOA") (via teleconference); Glenn Woodson of Storm Maintenance and Monitoring; Emma Highberger of Wheeler & Associates, Inc. ("Wheeler"); Matt Carpenter and Crystal Swink of IDS Engineering ("IDS"); Brenda Garcia of Municipal Accounts & Consulting, L.P.; and Andrew Vaughan and Alyssa Ollwerther of Allen Boone Humphries Robinson LLP ("ABHR").

PUBLIC COMMENT

Ms. Kaufman provided two comments to the Board: (1) she noted that the previous lake manager hired by the HOA had looked into the possibility of pumping water from Brays Bayou and provided information related to same; and (2) she requested that the Board consider the possibility of using surplus bond proceeds on improvements to a temporary roadway along the West Park Tollway.

Ms. Talley provided an update on the status of the Brays Bayou Trail extension.

PRESIDENT'S COMMENTS

The President notified meeting attendees regarding an emergency text message that will be pushed to everyone's mobile phones.

APPROVAL OF THE MINUTES

The Board considered approving the minutes of the September 6, 2023, regular meeting. Director Keys requested certain revisions to the minutes. Following review and discussion, Director Berry moved to approve the minutes as revised. Director Pierre seconded the motion, which carried unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Highberger presented and reviewed the District's monthly tax report and delinquent tax roll, a copy of which is attached, reflecting that 98.60% of the District's 2022 taxes were collected as of the end of September 2023. After review and discussion, Director Berry moved to approve the tax report and payment of the invoices. Director Pierre seconded the motion, which passed unanimously.

CONDUCT PUBLIC HEARING REGARDING DISTRICT'S TAX RATE, ADOPT ORDER LEVYING TAXES AND AUTHORIZE EXECUTION OF AMENDMENT TO INFORMATION FORM

Ms. Highberger stated that Wheeler published a Notice of Public Hearing stating that the District anticipates levying a total tax rate of \$0.104 per \$100 of assessed valuation at this meeting.

Mr. Vaughan opened the public hearing. There being no public comments, Mr. Vaughan then closed the public hearing.

Following discussion, Mr. Vaughan presented to the Board an Order Levying Taxes for 2023 reflecting a total tax rate of \$0.095 per \$100 of assessed valuation, comprised entirely of \$0.095 for operations and maintenance. He next presented to the Board an Amendment to Information Form reflecting the 2023 tax rate. After review and discussion, Director Berry moved to adopt the Order Levying Taxes as presented, approve, and authorize execution of the Amendment to Information Form, and direct that the Order and the Amendment be filed appropriately and retained in the District's official records. Director Keys seconded the motion, which passed unanimously.

FINANCIAL AND BOOKKEEPING MATTERS, INCLUDING PAYMENT OF THE BILLS AND REVIEW OF INVESTMENTS

Ms. Garcia reviewed the bookkeeper's report, including a list of checks presented for payment and the quarterly investment report, a copy of which is attached. After review and discussion, Director Berry moved to approve the bookkeeper's report, investment report, and payment of the bills listed in the report. Director Keller seconded the motion, which passed unanimously.

RECEIVE UPDATE ON THE CITY OF HOUSTON (THE "CITY") REBATE MATTERS

There was no discussion on this agenda item.

REVIEW STATUS OF DETENTION POND MAINTENANCE AND MOWING

Mr. Woodson reviewed the monthly report on the detention pond maintenance and mowing, a copy of which is attached.

ENGINEERING MATTERS

Mr. Carpenter reviewed the engineer's report, a copy of which is attached.

Mr. Carpenter discussed the status of the lake shoreline stabilization project, noting that IDS held a field staking meeting with Storm Water Solutions ("SWS") and Urban Forester. He reported that Urban Forester and SWS recommended not removing four of the previously approved nine removed trees. Mr. Carpenter next recommended that the Board consider authorizing the addition of 6-inch PVC sleeves to be placed at 400-foot intervals to address the pond system at the front of the lake and future power conduits.

In connection with the lake shoreline stabilization project, Mr. Vaughan reviewed a Temporary Access Agreement with the Shadowlake HOA.

Next, Mr. Carpenter discussed the possibility of a reclamation system and entering into a contract with the City to pump water from Brays Bayou. He reviewed the general application process with the Board, including information related to regulatory agencies for same. Mr. Carpenter reviewed a cost estimate for the reclamation system and reported that IDS has requested a meeting with Lake Management Services to discuss operation and maintenance costs associated with the reclamation system as discussed. Following discussion, the Board concurred not to move forward with this project at this time.

After review and discussion, Director Berry moved to (1) approve the engineer's report; and (2) approve and authorize execution of the Temporary Access Agreement. Director Keller seconded the motion, which passed by unanimous vote.

RESOLUTION NOMINATING CANDIDATE FOR BOARD OF DIRECTOR ELECTION FOR HARRIS CENTRAL APPRAISAL DISTRICT

The Board took no action on this agenda item.


MEETING SCHEDULE AND ITEMS FOR THE NEXT BOARD MEETING

The Board discussed agenda items for the next Board meeting, including a request from the HOA for certain funding for the Shadowlake Trail Extension project, and concurred to hold its next regular meeting on November 1, 2023, at 12:30 p.m., at ABHR, 3200 Southwest Freeway, Suite 2400, Blanco Conference Room, Houston, Texas 77027.

There being no further business to come before the Board, the meeting adjourned.

(SEAL)




Secretary, Board of Directors

LIST OF ATTACHMENTS TO MINUTES

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TAX ASSESSOR COLLECTOR MONTHLY REPORT

HARRIS COUNTY MUD #359

AS OF SEPTEMBER 30, 2023

WHEELER & ASSOCIATES, INC.
THE TAX ASSESSOR COLLECTORS™

HARRIS COUNTY MUD #359 - JUR 527
TAX COLLECTOR MONTHLY REPORT : 10/1/2022 - 9/30/2023

TAX COLLECTIONS								
TAX YEAR	BAL. FWD. AT 10/1/2022	SUPP/CORR / OTHER	WRITE OFF	ADJUSTED LEVY AT 9/30/2023	MONTHLY COLLECTIONS	TAX YEAR COLLECTIONS	AMT OUTSTDG. AT 9/30/2023	% COLL
2022	\$343,076.59	\$22,381.48		\$365,458.07	\$790.16	\$360,353.53	\$5,104.54	98.60
2021	\$3,641.78	\$134.20		\$3,775.98	\$0.00	\$1,569.49	\$2,206.49	41.56
2020	\$1,332.30	\$100.26		\$1,432.56	\$0.00	\$95.70	\$1,336.86	6.68
2019	\$1,440.25	(\$57.35)	\$62.13	\$1,320.77	\$0.00	\$49.45	\$1,271.32	3.74
2018	\$1,157.50	\$0.00	\$150.35	\$1,007.15	\$0.00	\$50.35	\$956.80	4.99
2017	\$453.60	\$0.00		\$453.60	\$0.00	\$0.00	\$453.60	0.00
2016	\$459.80	\$0.00		\$459.80	\$0.00	\$0.00	\$459.80	0.00
2015	\$574.21	\$0.00		\$574.21	\$0.00	\$0.00	\$574.21	0.00
	\$352,136.03	\$22,558.59	\$212.48	\$374,482.14	\$790.16	\$362,118.52	\$12,363.62	96.69

SUMMARY OF CASH ACCOUNT								
BALANCE FORWARD 9/1/2023							\$57,012.70	
TAXES ALL YEARS (2015-2022)							\$790.16	
OTHER INCOME:								
Penalty & Interest							\$163.17	
Statutory Delinquent Collection Charge							\$189.63	
Earned Interest							\$0.16	
TOTAL OTHER INCOME:							\$352.96	
VOIDED CHECKS:							\$0.00	
TOTAL INCOME:							\$1,143.12	
LESS DISBURSEMENTS:								
Checks							\$2,858.00	
TOTAL DISBURSEMENTS							\$2,858.00	
ADJUSTMENTS:								
Returned Checks								
Journal Entries								
TOTAL ADJUSTMENTS:							\$0.00	
TOTAL EXPENSES:							\$2,858.00	
CASH BALANCE - 9/30/2023							\$55,297.82	

VOIDED CHECKS:							\$0.00	
LESS DISBURSEMENTS 10/1/2023								
Checks							\$4,626.67	
TOTAL DISBURSEMENTS 10/1/2023							\$4,626.67	
CASH BALANCE TO FORWARD - 10/1/2023							\$50,671.15	

WHEELER & ASSOCIATES, INC.
THE TAX ASSESSOR COLLECTORS™

HARRIS COUNTY MUD #359 - JUR 527
MONTHLY CHECK REGISTER AS OF OCTOBER 2023

CHECK #	DATE	PAYEE	DESCRIPTION	AMOUNT
1129	10/1/2023	Wheeler & Assoc, Inc.- Cathy Wheeler -TAC	October 2023 Billing Fee	\$1,165.65
1130	10/1/2023	Wheeler & Assoc, Inc.- Cathy Wheeler -TAC	October 2023 Billing Expenses	\$2,995.83
1131	10/1/2023	Perdue, Brandon, Fielder, Collins & Mott	Del Tax Atty Fee	\$284.83
1132	10/1/2023	Hao Dinh Nguyen	Kr refund ty 2022	\$42.21
1133	10/1/2023	Citizens Natinal Bank	Kr refund ty 2022	\$138.15
TOTAL (5 Transactions)				\$4,626.67
NET TOTAL:				\$4,626.67

WHEELER & ASSOCIATES, INC.
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HARRIS COUNTY MUD #359 - JUR 527

HISTORICAL VALUATION AND COLLECTION DATA : 10/1/2022 - 9/30/2023

TAX RATES / \$100 TOTAL TTV					VALUATION								
TAX YEAR	DEBT RATE	M & O RATE	C & R RATE	TOTAL RATE	LAND	IMPROV.	AG.	PERSONAL	EXEMPTION	TOTAL TV	SR	KR	
2022	0.0000000	0.1100000	0.0000000	0.1100000	\$68,652,598	\$269,466,007	\$0	\$5,057,586	\$10,937,810	\$332,238,381	12	13	
2021	0.0000000	0.1200000	0.0000000	0.1200000	\$64,064,213	\$240,194,603	\$0	\$4,741,234	\$10,601,617	\$298,398,433	22	23	
2020	0.08000	0.06500	0.0000000	0.14500	\$64,051,686	\$236,656,423	\$0	\$4,461,079	\$10,033,512	\$295,135,676	29	36	
2019	0.08000	0.06500	0.0000000	0.14500	\$63,870,815	\$242,215,266	\$0	\$4,179,108	\$9,111,462	\$301,153,727	30	40	
2018	0.08000	0.07000	0.0000000	0.15000	\$60,541,014	\$239,961,306	\$0	\$3,774,084	\$6,186,349	\$298,090,055	34	51	
2017	0.11000	0.05000	0.0000000	0.16000	\$60,251,786	\$244,170,206	\$0	\$3,326,869	\$5,726,288	\$302,022,573	27	33	
2016	0.08250	0.10750	0.0000000	0.19000	\$60,120,829	\$231,611,223	\$0	\$3,557,770	\$5,550,712	\$289,739,110	35	31	
2015	0.00000	0.26000	0.0000000	0.26000	\$59,166,815	\$215,405,245	\$0	\$3,492,016	\$5,897,695	\$272,166,381	29	39	
TAX COLLECTIONS													
TAX YEAR	TOTAL TAX LEVY TO DATE		CORRECTION TAX LEVY		WRITE OFF		ADJUSTED LEVY AT 9/30/2023		TAX YEAR COLLECTION		AMT. OUTSTDG. AT 9/30/2023		% COLL
2022	\$343,076.59		\$22,381.48				\$365,458.07		\$360,353.53		\$5,104.54		98.60
2021	\$360,561.09		(\$2,487.04)				\$358,074.05		\$355,867.56		\$2,206.49		99.38
2020	\$428,227.58		(\$285.05)				\$427,942.53		\$426,605.67		\$1,336.86		99.68
2019	\$436,726.06		(\$57.35)		\$62.13		\$436,606.58		\$435,335.26		\$1,271.32		99.70
2018	\$447,131.27		\$0.00		\$302.45		\$446,828.82		\$445,872.02		\$956.80		99.78
2017	\$483,232.61				\$199.47		\$483,033.14		\$482,579.54		\$453.60		99.90
2016	\$550,500.67				\$124.99		\$550,375.68		\$549,915.88		\$459.80		99.91
2015	\$707,628.96				\$69.34		\$707,559.62		\$706,985.41		\$574.21		99.91
CURRENT COLLECTION COMPARISON TO PRIOR YEAR													
	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	
\$	\$11,326.92	\$46,185.76	\$110,529.76	\$131,097.12	\$38,791.88	\$10,013.45	\$2,295.01	\$3,180.06	\$2,050.19	\$4,389.11	\$912.24	\$790.16	
%	3.20	15.75	45.89	81.70	92.31	95.02	95.65	96.50	97.06	98.14	98.39	98.60	
	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	
\$	\$0.00	\$26,882.84	\$79,895.12	\$172,017.74	\$61,238.93	\$9,747.98	\$2,471.97	\$2,838.33	\$2,088.42	\$0.00	\$0.00	\$1,340.39	
%		7.44	29.45	77.01	93.87	96.55	97.25	98.04	98.62	98.61	98.61	98.98	

WHEELER & ASSOCIATES, INC.
THE TAX ASSESSOR COLLECTORS™

HARRIS COUNTY MUD #359 - JUR 527
CALCULATION OF CASH BALANCE FORWARD - AS OF 9/30/2023

DESCRIPTION	CURRENT MONTH 9/1/2023 - 9/30/2023	TAX YEAR 10/1/2022 - 9/30/2023	FISCAL YEAR 9/1/2023 - 9/30/2023
BEGINNING BALANCE	\$57,012.70	\$46,466.18	\$57,012.70
A/R Escrow - Transfer Fund		(\$928.44)	
Taxes	\$790.16	\$362,914.42	\$790.16
Voluntary Overpayment		\$3,523.56	
Earned Interest	\$0.16	\$2.36	\$0.16
Penalty & Interest	\$163.17	\$3,027.84	\$163.17
Collection Fee	\$189.63	\$782.77	\$189.63
10% Rendition Penalty		\$41.51	
INCOME	\$1,143.12	\$369,364.02	\$1,143.12
Correction Roll Refund	\$363.56	\$3,638.49	\$363.56
M & O Fund		\$320,000.00	
Tax A/C Fee - CW	\$1,159.00	\$13,908.00	\$1,159.00
Audit Preparation		\$300.00	
Delinquent Assistance	\$80.00	\$1,128.75	\$80.00
Annual Website		\$1,200.00	
Travel Mileage	\$0.00	\$0.00	\$0.00
Request District Consultation	\$63.75	\$547.50	\$63.75
Mailing - Postage	\$3.96	\$785.88	\$3.96
Phone Calls	\$0.00	\$0.00	\$0.00
Computer Processing - CR		\$996.55	
Copies, Scans & Faxes	\$71.00	\$957.25	\$71.00
Deliveries		\$25.47	
Delinquent Mailing		\$143.45	
Research		\$473.75	
CAD Fees	\$665.00	\$2,639.00	\$665.00
Bond Premium		\$100.00	
Legal Notices		\$850.90	
Unclaimed Property Payment		\$432.50	
Records Retention		\$259.75	
Computer Programming Legislative Updates	\$150.00	\$1,800.00	\$150.00
Correspondence with taxpayer		\$557.50	
Installment Agreements		\$382.50	
Statements - Regular		\$845.50	
Computer Process - SR/KR/NC	\$16.15	\$334.40	\$16.15
Bank Require Documents		\$150.00	
Required Forms	\$106.25	\$1,488.75	\$106.25
Internet E-Check / Credit Card	\$17.57	\$34.23	\$17.57
Bank Correspondence		\$148.75	
Bank Handling Charges	\$4.27	\$230.81	\$4.27
Delinquent Tax Attorney Fees		\$793.69	
Notice to Purchaser		\$10.00	
Map-Engineer Request		\$13.00	
Pledged Securities	\$75.00	\$1,350.00	\$75.00
Bankruptcies		\$106.25	
Special Meeting		\$85.00	
Publishing Tracking Notice		\$825.00	
Voluntary Overpayment Refund	\$82.49	\$2,989.76	\$82.49
DISBURSEMENT	\$2,858.00	\$360,532.38	\$2,858.00
TOTAL	\$55,297.82	\$55,297.82	\$55,297.82

WHEELER & ASSOCIATES, INC.
THE TAX ASSESSOR COLLECTORS™

HARRIS COUNTY MUD #359 - JUR NO 527
DELINQUENT COLLECTIONS LISTINGS - AS OF 9/30/2023

CAD NO	TAX PAYER	DESCRIPTION	TAX YEAR	CODE	TAXES DUE	OTHER DUE	P&I	COLL	OTHER FEES	TOTAL DUE
0814406	TR TEA LLC	Business Personal Property CMP F&F INV M&E MISC ASSETS 10804 BELLAIRE BLVD STE G HOUSTON TX 77072-2739	2021	DLQ	\$88.68	\$8.86	\$18.53	\$23.21	\$0.00	\$139.28
1044415	MIDUMAS INVESTMENTS LLC	Business Personal Property CMP F&F M&E SUP 12426 SHADYCREST DR HOUSTON TX 77082-2334	Mult	Mult	\$8.39	\$0.82	\$4.71	\$2.78	\$0.00	\$16.70
			2021	DLQ	\$1.80	\$0.18	\$0.64	\$0.52	\$0.00	\$3.14
			2020	DLQ	\$2.17	\$0.21	\$1.05	\$0.69	\$0.00	\$4.12
			2019	DLQ	\$2.17	\$0.21	\$1.34	\$0.74	\$0.00	\$4.46
			2018	DLQ	\$2.25	\$0.22	\$1.68	\$0.83	\$0.00	\$4.98
2295414	JOIAD INC	Dealer Inventory 3533 S DAIRY ASHFORD RD STE D HOUSTON TX 77082-5536	Mult	Mult	\$40.12	\$0.00	\$10.28	\$10.08	\$0.00	\$60.48
			2022	DVT	\$21.29	\$0.00	\$4.25	\$5.11	\$0.00	\$30.65
			2021	DVT	\$18.83	\$0.00	\$6.03	\$4.97	\$0.00	\$29.83
2295415	JOIAD INC	Business Personal Property CMP F&F M&E SUP 3533 S DAIRY ASHFORD RD STE D HOUSTON TX 77082-5536	Mult	Mult	\$5.81	\$0.57	\$2.48	\$1.76	\$0.00	\$10.62
			2022	DLQ	\$1.23	\$0.12	\$0.27	\$0.32	\$0.00	\$1.94
			2021	DLQ	\$1.34	\$0.13	\$0.44	\$0.38	\$0.00	\$2.29
			2020	DLQ	\$1.62	\$0.16	\$0.78	\$0.51	\$0.00	\$3.07
			2019	DLQ	\$1.62	\$0.16	\$0.99	\$0.55	\$0.00	\$3.32
2301975	MUSA AUTO FINANCE	Leased Equipment VHCLS 14131 MIDWAY RD #900 ADDISON TX 75001-3855	2022	DLQ	\$9.20	\$0.92	\$2.02	\$2.43	\$0.00	\$14.57
2302648	NGOZI MBOGU	Business Personal Property CMP F&F M&E 3506 SHADOWVISTA CT HOUSTON TX 77082-2382	Mult	Mult	\$4.92	\$0.48	\$2.30	\$1.53	\$0.00	\$9.23
			2021	DLQ	\$1.42	\$0.14	\$0.50	\$0.41	\$0.00	\$2.47
			2020	DLQ	\$1.72	\$0.17	\$0.83	\$0.54	\$0.00	\$3.26
			2018	DLQ	\$1.78	\$0.17	\$0.97	\$0.58	\$0.00	\$3.50
2304964	CBD OF TEXAS LLC	Business Personal Property CMP F&F INV M&E 2666 S RIVERSIDE DR FORT WORTH TX 76104-7023	Mult	Mult	\$158.19	\$15.80	\$57.37	\$46.27	\$0.00	\$277.63
			2022	DLQ	\$47.66	\$4.76	\$10.48	\$12.58	\$0.00	\$75.48
			2021	DLQ	\$50.05	\$5.00	\$17.62	\$14.53	\$0.00	\$87.20
			2020	DLQ	\$60.48	\$6.04	\$29.27	\$19.16	\$0.00	\$114.95
2304978	BEVILEE SMITH HICKS	Business Personal Property CMP F&F M&E SUP 2470 GRAY FALLS DR STE 225 HOUSTON TX 77077-6513	2020	DLQ	\$48.68	\$0.00	\$20.93	\$13.92	\$0.00	\$83.53
2304984	MEGAS RESTAURANTS LLC	Business Personal Property CMP F&F INV M&E 12303 WESTHEIMER RD STE F HOUSTON TX 77077-6059	2019	DLQ	\$34.46	\$3.44	\$21.23	\$11.83	\$0.00	\$70.96

2305219	NU ERA BARBER SHOP 3533 S DAIRY ASHFORD RD STE C HOUSTON TX 77082-5536	Business Personal Property CMP F&F M&E SUP	Mult	Mult	\$6.32	\$0.62	\$2.69	\$1.93	\$0.00	\$11.56
			2021	DLQ	\$2.86	\$0.28	\$1.01	\$0.83	\$0.00	\$4.98
			2020	DLQ	\$3.46	\$0.34	\$1.68	\$1.10	\$0.00	\$6.58
2305220	SARSAL 3533 S DAIRY ASHFORD RD STE A HOUSTON TX 77082-5536	Business Personal Property CMP F&F INV M&E	Mult	Mult	\$238.84	\$23.88	\$131.36	\$78.81	\$0.00	\$472.89
			2020	LSF	\$119.42	\$11.94	\$57.80	\$37.83	\$0.00	\$226.99
			2019	LSF	\$119.42	\$11.94	\$73.56	\$40.98	\$0.00	\$245.90
2305229	TOMIWA FASHION & BRAIDING 3531 S DAIRY ASHFORD RD STE A HOUSTON TX 77082-5538	Business Personal Property CMP F&F M&E SUP	Mult	Mult	\$3.73	\$0.36	\$1.71	\$1.16	\$0.00	\$6.96
			2021	DLQ	\$1.69	\$0.16	\$0.59	\$0.49	\$0.00	\$2.93
			2019	DLQ	\$2.04	\$0.20	\$1.12	\$0.67	\$0.00	\$4.03
2305231	PERFECT MASSAGE & SPA LLC 3531 S DAIRY ASHFORD RD STE B HOUSTON TX 77082-5538	Business Personal Property CMP F&F INV M&E	Mult	Mult	\$57.75	\$5.76	\$33.06	\$19.32	\$0.00	\$115.89
			2020	DLQ	\$19.03	\$1.90	\$9.21	\$6.03	\$0.00	\$36.17
			2019	DLQ	\$19.03	\$1.90	\$11.72	\$6.53	\$0.00	\$39.18
			2018	DLQ	\$19.69	\$1.96	\$12.13	\$6.76	\$0.00	\$40.54
2305235	PEACEFUL BEGINNINGS MONTESSORI ACADEMY L 3531 S DAIRY ASHFORD RD STE D&E HOUSTON TX 77082-5537	Business Personal Property CMP F&F M&E MISC ASSETS SUP	Mult	Mult	\$152.76	\$11.09	\$80.25	\$48.82	\$0.00	\$292.92
			2022	LSF	\$17.32	\$1.73	\$3.81	\$4.57	\$0.00	\$27.43
			2021	LSF	\$18.90	\$0.00	\$6.05	\$4.99	\$0.00	\$29.94
			2020	LSF	\$22.83	\$0.00	\$10.04	\$6.57	\$0.00	\$39.44
			2019	LSF	\$46.06	\$4.60	\$28.37	\$15.81	\$0.00	\$94.84
			2018	LSF	\$47.65	\$4.76	\$31.98	\$16.88	\$0.00	\$101.27
2305247	ROVER'S ROMPHOUSE LLC 3663 S DAIRY ASHFORD RD HOUSTON TX 77082-5612	Business Personal Property CMP F&F M&E SUP	2022	DLQ	\$8.86	\$0.88	\$1.95	\$2.34	\$0.00	\$14.03
2305401	COMMUNITY OF HOUSTON PHARMACY LLC 3533 S DAIRY ASHFORD RD HOUSTON TX 77082-5535	Business Personal Property CMP F&F INV M&E	Mult	Mult	\$719.42	\$71.93	\$308.87	\$220.04	\$0.00	\$1,320.26
			2022	DLQ	\$157.86	\$15.78	\$34.73	\$41.67	\$0.00	\$250.04
			2021	LSF	\$164.36	\$16.43	\$57.85	\$47.73	\$0.00	\$286.37
			2020	LSF	\$198.60	\$19.86	\$96.13	\$62.92	\$0.00	\$377.51
			2019	LSF	\$198.60	\$19.86	\$120.16	\$67.72	\$0.00	\$406.34
2305067	PERFECT SALON & SPA LLC C/O QUANG HUE TRAN 3531 S DAIRY ASHFORD STE B HOUSTON TX 77082-5538	Business Personal Property CMP F&F INV M&E	Mult	Mult	\$20.75	\$2.07	\$6.00	\$5.77	\$0.00	\$34.59
			2022	DLQ	\$9.95	\$0.99	\$2.19	\$2.63	\$0.00	\$15.76
			2021	DLQ	\$10.80	\$1.08	\$3.81	\$3.14	\$0.00	\$18.83
2351969	NGAN HUYNH 3202 SHADOWWALK DR HOUSTON TX 77082-2326	Business Personal Property CMP F&F M&E	2021	DLQ	\$2.76	\$0.00	\$0.88	\$0.73	\$0.00	\$4.37
2352992	OREM FORTUNE, INC. 3533 S DAIRY ASHFORD RD STE A HOUSTON TX 77082-5536	Business Personal Property CMP F&F INV M&E SUP	Mult	Mult	\$87.29	\$0.00	\$22.38	\$21.93	\$0.00	\$131.60
			2022	DLQ	\$42.73	\$0.00	\$8.12	\$10.17	\$0.00	\$61.02
			2021	DLQ	\$44.56	\$0.00	\$14.26	\$11.76	\$0.00	\$70.58
2364276	EL PICOCITO LLC	Business Personal Property CMP F&F INV M&E	2022	DLQ	\$32.68	\$3.26	\$7.19	\$8.63	\$0.00	\$51.76

12303 WESTHEIMER RD STE K HOUSTON TX 77077-6063

2364590	CHICKEN HUT FRIED CHICKEN AND GRILL CORP	Business Personal Property CMP F&F INV M&E	2022	DLQ	\$86.59	\$8.65	\$19.05	\$22.86	\$0.00	\$137.15
12303 WESTHEIMER RD STE F HOUSTON TX 77077-6059										
2370137	OSCAR SERRANO	Vehicles VHCLS	Mult	Mult	\$24.83	\$2.47	\$5.33	\$6.53	\$0.00	\$39.16
12215 SOUTH SHADOW COVE DR HOUSTON TX 77082-2512										
			2022	DLQ	\$4.23	\$0.42	\$0.89	\$1.11	\$0.00	\$6.65
			2021	DLQ	\$8.79	\$0.87	\$1.84	\$2.30	\$0.00	\$13.80
			2020	DLQ	\$11.81	\$1.18	\$2.60	\$3.12	\$0.00	\$18.71
PERSONAL PROPERTY - 22 Acct(s)					\$1,841.03	\$161.86	\$760.57	\$552.68	\$0.00	\$3,316.14

CAD NO	TAX PAYER	DESCRIPTION	TAX YEAR	CODE	TAXES DUE	OTHER DUE	P&I	COLL	OTHER FEES	TOTAL DUE
1181600020039	MOLINARO CARLO 3239 SHADOWWALK DR HOUSTON TX 77082-2327	LT 39 BLK 2 SHADOWLAKE SEC 2 AMEND	2022	65D	\$310.88	\$0.00	\$10.36	\$0.00	\$0.00	\$321.24
1181610030012	SHENG JAMES & WEN L 3415 SHADOWFERN DR HOUSTON TX 77082-2347	LT 12 BLK 3 SHADOWLAKE SEC 3 R/P & AMEND	Mult	Mult	\$3,188.49	\$0.00	\$738.16	\$0.00	\$0.00	\$3,926.65
			2022	DSD	\$292.98	\$0.00	\$9.77	\$0.00	\$0.00	\$302.75
			2021	DSD	\$289.47	\$0.00	\$24.12	\$0.00	\$0.00	\$313.59
			2020	DSD	\$380.11	\$0.00	\$50.68	\$0.00	\$0.00	\$430.79
			2019	DSD	\$384.52	\$0.00	\$70.50	\$0.00	\$0.00	\$455.02
			2018	DSD	\$381.00	\$0.00	\$88.90	\$0.00	\$0.00	\$469.90
			2017	DSD	\$426.40	\$0.00	\$120.81	\$0.00	\$0.00	\$547.21
			2016	DSD	\$459.80	\$0.00	\$153.27	\$0.00	\$0.00	\$613.07
			2015	DSD	\$574.21	\$0.00	\$220.11	\$0.00	\$0.00	\$794.32
1181610030015	STOIANOV KOSTADIN & SUSANA 3418 SHADOWCHASE DR HOUSTON TX 77082-2352	LT 15 BLK 3 SHADOWLAKE SEC 3 R/P & AMEND	Mult	Mult	\$2,204.96	\$0.00	\$315.59	\$0.00	\$0.00	\$2,520.55
			2022	65D	\$375.36	\$0.00	\$12.51	\$0.00	\$0.00	\$387.87
			2021	65D	\$371.17	\$0.00	\$30.93	\$0.00	\$0.00	\$402.10
			2020	65D	\$463.40	\$0.00	\$61.79	\$0.00	\$0.00	\$525.19
			2019	65D	\$463.40	\$0.00	\$84.96	\$0.00	\$0.00	\$548.36
			2018	65D	\$504.43	\$0.00	\$117.70	\$0.00	\$0.00	\$622.13
			2017	65D	\$27.20	\$0.00	\$7.70	\$0.00	\$0.00	\$34.90
1181620010002	NGUYEN SON AN 10607 WHITE BRIDGE LN SUGAR LAND TX 77498-2155	LT 2 BLK 1 SHADOWLAKE SEC 4 AMEND	Mult	Mult	\$678.01	\$0.00	\$174.48	\$170.50	\$0.00	\$1,022.99
			2022	DLQ	\$354.01	\$0.00	\$70.80	\$84.96	\$0.00	\$509.77
			2021	DLQ	\$324.00	\$0.00	\$103.68	\$85.54	\$0.00	\$513.22
1181620010010	PHAN DENNY 3430 SHADOWWALK DR HOUSTON TX 77082-2361	LT 10 BLK 1 SHADOWLAKE SEC 4 AMEND	2022	DLQ	\$427.24	\$0.00	\$85.45	\$102.54	\$0.00	\$615.23
1181620010014	YAO YONGQING 12427 SHADOWVALE DR HOUSTON TX 77082-2370	LT 14 BLK 1 SHADOWLAKE SEC 4 AMEND	2022	DLQ	\$399.47	\$0.00	\$79.90	\$95.87	\$0.00	\$575.24
1186940010062	MORO CHILDREN REVOCABLE TRUST 3502 SHADOWWALK DR HOUSTON TX 77082-2388	LT 62 BLK 1 SHADOWLAKE SEC 6 AMENDED	Mult	Mult	\$678.57	\$0.00	\$174.45	\$170.60	\$0.00	\$1,023.62
			2022	DLQ	\$355.76	\$0.00	\$71.15	\$85.38	\$0.00	\$512.29
			2021	DLQ	\$322.81	\$0.00	\$103.30	\$85.22	\$0.00	\$511.33
1186940010064	OWONO CHILDREN TRUST 3502 SHADOWWALK DR HOUSTON TX 77082-2388	LT 64 BLK 1 SHADOWLAKE SEC 6 AMENDED	2022	DLQ	\$441.60	\$0.00	\$88.32	\$105.98	\$0.00	\$635.90
1186940020016	ESCANAN JOSE O & MARILOU N 3511 SHADOWMEADOWS DR HOUSTON TX 77082-2375	LT 16 BLK 2 SHADOWLAKE SEC 6 AMENDED	2022	DLQ	\$348.29	\$0.00	\$69.65	\$83.59	\$0.00	\$501.53
1186940030002	NGUYEN LIEN T & NGUYEN T 3525 SHADOWWALK DR HOUSTON TX 77082-2376	LT 2 BLK 3 SHADOWLAKE SEC 6 AMENDED	2020	DLQ	\$3.53	\$0.00	\$1.55	\$1.02	\$0.00	\$6.10
1192700020012	VU ANDREW DINHTHIEN 3822 SHADY BREEZE DR HOUSTON TX 77082-5621	LT 12 BLK 2 SHADOWLAKE SEC 9	2022	DLQ	\$328.30	\$0.00	\$65.66	\$78.79	\$0.00	\$472.75

1192710010048	ABILIO GUILHERMINA R 3806 SHADY HARBOR DR HOUSTON TX 77082-5643	LT 48 BLK 1 SHADOWLAKE SEC 10	Mult	Mult	\$1,001.53	\$0.00	\$257.72	\$251.85	\$0.00	\$1,511.10
			2022	LSF	\$523.14	\$0.00	\$104.63	\$125.55	\$0.00	\$753.32
			2021	LSF	\$478.39	\$0.00	\$153.09	\$126.30	\$0.00	\$757.78
			2022	LSF	\$482.64	\$0.00	\$96.53	\$115.83	\$0.00	\$695.00
1199530010040	IBRAHEIM NASHAAT B & HODA 12319 S SHADOW COVE DR HOUSTON TX 77082-2513	LT 40 BLK 1 SHADOWLAKE SEC 12	2022	LSF	\$482.64	\$0.00	\$96.53	\$115.83	\$0.00	\$695.00
REAL PROPERTY - 13 Acct(s)					\$10,493.51	\$0.00	\$2,157.82	\$1,176.57	\$0.00	\$13,827.90

CODE	STATUS DESCRIPTION	CODE	STATUS DESCRIPTION
65D	O65 Deferment	DUE	Outstanding
65R	O65 Deferment Removal	DVT	Dealer Vehicle Tax
BKI	Bankruptcy Installment	LSF	Lawsuit Filed
DIP	Disaster installment payments	LTS	Lawsuit Settled
DLI	Delinquent Installment	PPA	Partial Payment Applied
DLQ	Delinquent	QIP	O65/Disability Quarterly Payments
DPP	Disputed Payment	RBT	Roll Back Tax
DSD	Disability Deferment	TLT	Tax Lien Transfer
DSR	Disability Deferement Removal		

HARRIS COUNTY MUD #359 - JUR NO 527
DELINQUENT COLLECTIONS LISTINGS - AS OF 9/30/2023

PERSONAL PROPERTY							
TAX YEAR	COUNT	TAXES DUE	OTHER DUE	TOTAL P&I	COLLECTION COST	OTHER FEES	TOTAL DUE
2022	12	\$439.60	\$37.51	\$94.95	\$114.42	\$0.00	\$686.48
2021	14	\$416.84	\$33.13	\$130.05	\$115.99	\$0.00	\$696.01
2020	11	\$489.82	\$41.80	\$230.32	\$152.39	\$0.00	\$914.33
2019	8	\$423.40	\$42.31	\$258.49	\$144.83	\$0.00	\$869.03
2018	4	\$71.37	\$7.11	\$46.76	\$25.05	\$0.00	\$150.29
49 Acct(s)		\$1,841.03	\$161.86	\$760.57	\$552.68	\$0.00	\$3,316.14

HARRIS COUNTY MUD #359 - JUR NO 527
DELINQUENT COLLECTIONS LISTINGS - AS OF 9/30/2023

REAL PROPERTY							
TAX YEAR	COUNT	TAXES DUE	OTHER DUE	TOTAL P&I	COLLECTION COST	OTHER FEES	TOTAL DUE
2022	12	\$4,639.67	\$0.00	\$764.73	\$878.49	\$0.00	\$6,282.89
2021	5	\$1,785.84	\$0.00	\$415.12	\$297.06	\$0.00	\$2,498.02
2020	3	\$847.04	\$0.00	\$114.02	\$1.02	\$0.00	\$962.08
2019	2	\$847.92	\$0.00	\$155.46	\$0.00	\$0.00	\$1,003.38
2018	2	\$885.43	\$0.00	\$206.60	\$0.00	\$0.00	\$1,092.03
2017	2	\$453.60	\$0.00	\$128.51	\$0.00	\$0.00	\$582.11
2016	1	\$459.80	\$0.00	\$153.27	\$0.00	\$0.00	\$613.07
2015	1	\$574.21	\$0.00	\$220.11	\$0.00	\$0.00	\$794.32
28 Acct(s)		\$10,493.51	\$0.00	\$2,157.82	\$1,176.57	\$0.00	\$13,827.90

HARRIS COUNTY MUD #359 - JUR NO 527
DELINQUENT COLLECTIONS LISTINGS - AS OF 9/30/2023

PERSONAL & REAL PROPERTY							
TAX YEAR	COUNT	TAXES DUE	OTHER DUE	TOTAL P&I	COLLECTION COST	OTHER FEES	TOTAL DUE
2022	24	\$5,079.27	\$37.51	\$859.68	\$992.91	\$0.00	\$6,969.37
2021	19	\$2,202.68	\$33.13	\$545.17	\$413.05	\$0.00	\$3,194.03
2020	14	\$1,336.86	\$41.80	\$344.34	\$153.41	\$0.00	\$1,876.41

2019	10	\$1,271.32	\$42.31	\$413.95	\$144.83	\$0.00	\$1,872.41
2018	6	\$956.80	\$7.11	\$253.36	\$25.05	\$0.00	\$1,242.32
2017	2	\$453.60	\$0.00	\$128.51	\$0.00	\$0.00	\$582.11
2016	1	\$459.80	\$0.00	\$153.27	\$0.00	\$0.00	\$613.07
2015	1	\$574.21	\$0.00	\$220.11	\$0.00	\$0.00	\$794.32
77 Acct(s)		\$12,334.54	\$161.86	\$2,918.39	\$1,729.25	\$0.00	\$17,144.04



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | October 4, 2023

Harris County Municipal Utility District No. 359



WEBSITE

www.municipalaccounts.com



ADDRESS

1281 Brittmoore Road
Houston, Texas 77043



CONTACT

Phone: 713.623.4539
Fax: 713.629.6859

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Monthly Financial Summary - General Operating Fund

Harris County MUD No. 359 - GOF



Account Balance Summary

Balance as of 09/07/2023 **\$1,037,558**

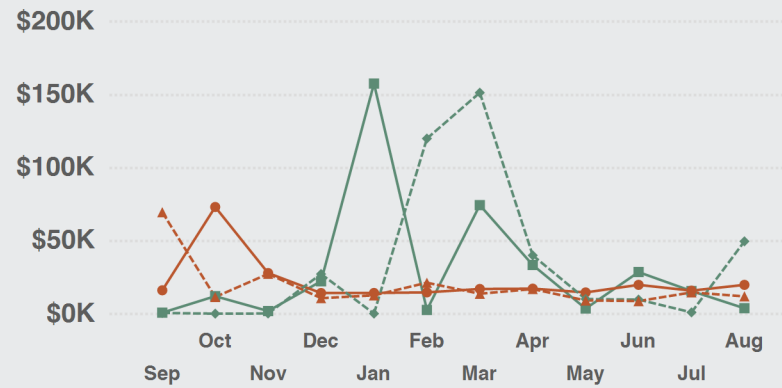
Receipts 27,090

Disbursements (42,446)

Balance as of 10/04/2023 **\$1,022,203**

Overall Revenues & Expenditures By Month (Year to Date)

Current Year Revenues Prior Year Revenues
Current Year Expenditures Prior Year Expenditures



August 2023

Revenues

Actual	Budget	Over/(Under)
\$3,987	\$52,849	(\$48,861)

Expenditures

Actual	Budget	Over/(Under)
\$20,002	\$19,890	\$112

September 2022 - August 2023 (Year to Date)

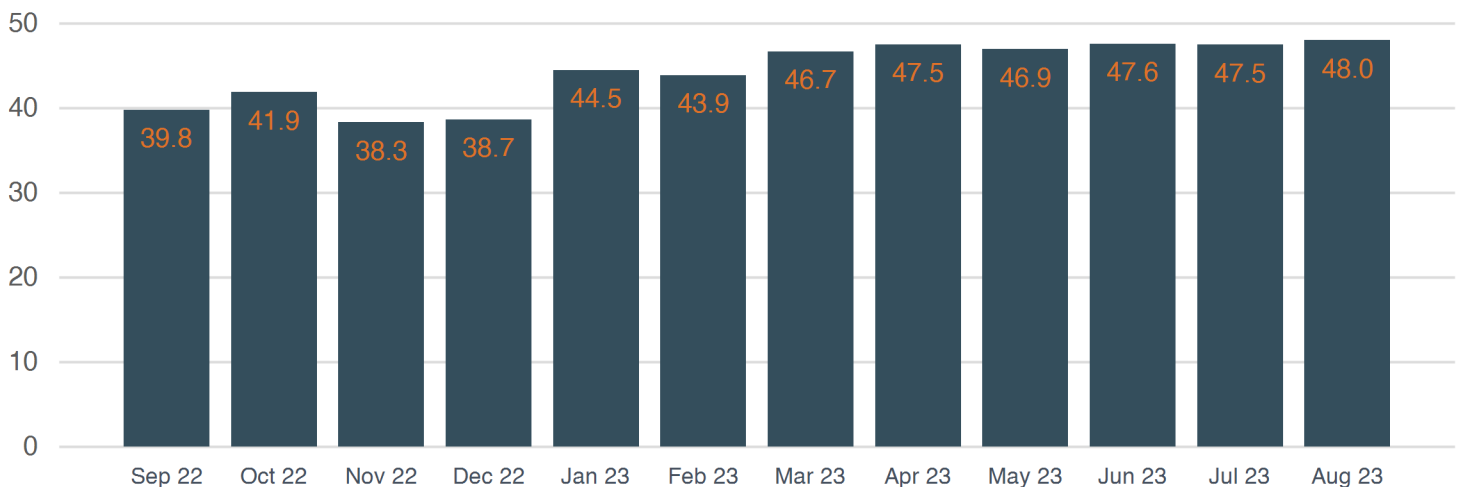
Revenues

Actual	Budget	Over/(Under)
\$358,850	\$373,100	(\$14,250)

Expenditures

Actual	Budget	Over/(Under)
\$266,811	\$264,500	\$2,311

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Checking Account

Harris County MUD No. 359 - GOF



Number	Name	Memo	Amount	Balance
Balance as of 09/07/2023				\$23,026.77
Receipts				
	To void check# 5201 to Omnicap Group LLC		5,000.00	
	Transfer from Money Market - Capital Projects		2,090.00	
	Transfer from Money Market		20,000.00	
Total Receipts				\$27,090.00
Disbursements				
5211	David Keller	Fees of Office 10/04/23	(204.10)	
5212	Hubert R. Pierre	Fees of Office 10/04/23	(204.10)	
5213	Michael Berry	Fees of Office 10/04/23	(204.10)	
5214	United States Treasury	Quarterly Payroll Taxes	(1,528.77)	
5215	Allen Boone Humphries Robinson LLP	Legal Fees	(5,405.15)	
5216	IDS Engineering Group, Inc.	Engineering Fees	(4,878.04)	
5217	Municipal Accounts & Consulting, LP	Bookkeeping Fees	(2,876.56)	
5218	Off Cinco	Website Expense	(240.00)	
5219	OmniCap Group LLC	Replaces check# 5201	(5,000.00)	
5220	Storm Maintenance & Monitoring, Inc.	Detention Pond Maintenance	(1,875.00)	
Fee	Central Bank	Bank Service Charge	(30.00)	
Memo	Marilyn Keys	Fees of Office 10/04/23	0.00	
Memo	Neil Daniels	Fees of Office 10/04/23	0.00	
Total Disbursements				(\$22,445.82)
Balance as of 10/04/2023				\$27,670.95

Actual vs. Budget Comparison

Harris County MUD No. 359 - GOF



			August 2023		September 2022 - August 2023				
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues									
Property Tax Revenue									
14301	Maintenance Tax Collections		0	52,182	(52,182)	320,000	365,100	(45,100)	365,100
Total Property Tax Revenue			0	52,182	(52,182)	320,000	365,100	(45,100)	365,100
Interest Revenue									
14802	Interest Earned on Temp. Invest		3,987	667	3,321	38,850	8,000	30,850	8,000
Total Interest Revenue			3,987	667	3,321	38,850	8,000	30,850	8,000
Total Revenues			3,987	52,849	(48,861)	358,850	373,100	(14,250)	373,100
Expenditures									
Storm Water Quality									
16403	Detention Pond Maintenance		7,816	6,375	1,441	37,238	36,000	1,238	36,000
Total Storm Water Quality			7,816	6,375	1,441	37,238	36,000	1,238	36,000
Administrative Service									
16703	Legal Fees		4,633	5,542	(909)	54,664	66,500	(11,836)	66,500
16705	Auditing Fees		0	0	0	17,800	19,000	(1,200)	19,000
16706	Engineering Fees		3,103	1,500	1,603	24,752	18,000	6,752	18,000
16710	Website Expense		285	267	18	3,020	3,200	(180)	3,200
16712	Bookkeeping Fees		2,277	2,100	177	36,558	30,000	6,558	30,000
16714	Printing & Office Supplies		174	121	53	1,771	1,450	321	1,450
16716	Delivery Expense		56	67	(10)	580	800	(220)	800
16717	Postage		5	13	(7)	58	150	(92)	150
16718	Insurance & Surety Bond		0	0	0	3,565	3,300	265	3,300
16719	AWBD Expense		0	2,315	(2,315)	1,658	4,000	(2,342)	4,000
16721	Record Storage Fee		227	167	61	1,513	2,000	(487)	2,000
16723	Travel Expense		47	50	(3)	550	600	(50)	600
16728	Arbitrage Analysis Fees		0	0	0	5,000	0	5,000	0
Total Administrative Service			10,808	12,140	(1,332)	151,489	149,000	2,489	149,000
Security Service									
16801	HOA Security Contribution		0	0	0	63,000	63,000	0	63,000
Total Security Service			0	0	0	63,000	63,000	0	63,000
Payroll Expense									
17101	Payroll Expenses		952	1,125	(173)	10,300	13,500	(3,200)	13,500
Total Payroll Expense			952	1,125	(173)	10,300	13,500	(3,200)	13,500
Other Expense									
17802	Miscellaneous Expense		426	250	176	4,785	3,000	1,785	3,000
Total Other Expense			426	250	176	4,785	3,000	1,785	3,000

Actual vs. Budget Comparison

Harris County MUD No. 359 - GOF



	August 2023			September 2022 - August 2023			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Total Expenditures	20,002	19,890	112	266,811	264,500	2,311	264,500
Total Revenues (Expenditures)	(16,015)	32,959	(48,974)	92,039	108,600	(16,561)	108,600
Excess Revenues (Expenditures)	(16,015)	32,959	(48,974)	92,039	108,600	(16,561)	108,600

Balance Sheet as of 08/31/2023

Harris County MUD No. 359 - GOF



Assets

Bank

11101 Cash in Bank	\$24,102
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Total Bank	\$24,102
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Investments

11201 Time Deposits	\$1,034,532
---------------------	-------------

Total Investments	\$1,034,532
-------------------	-------------

Receivables

11303 Maintenance Tax Receivable	\$7,732
----------------------------------	---------

11305 Accrued Interest	1,713
------------------------	-------

Total Receivables	\$9,445
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Interfund Receivables

11401 Due From Capital Projects	\$4,921
---------------------------------	---------

11403 Due From Tax Account	54,130
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Total Interfund Receivables	\$59,051
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Total Assets

\$1,127,130

Liabilities & Equity

Liabilities

Accounts Payable

12101 Accounts Payable	\$28,172
------------------------	----------

12102 Payroll Liabilities	952
---------------------------	-----

Total Accounts Payable	\$29,124
------------------------	----------

Interfund Payables

12402 Due To Debt Service	\$22,221
---------------------------	----------

Total Interfund Payables	\$22,221
--------------------------	----------

Deferrals

12502 Deferred Inflows	\$7,732
------------------------	---------

Total Deferrals	\$7,732
-----------------	---------

Total Liabilities

\$59,077

Equity

Unassigned Fund Balance

13101 Unassigned Fund Balance	\$976,014
-------------------------------	-----------

Total Unassigned Fund Balance	\$976,014
-------------------------------	-----------

Net Income

\$92,039

Total Equity

\$1,068,053

Total Liabilities & Equity

\$1,127,130

Monthly Financial Summary - Capital Projects Fund

Harris County MUD No. 359 - CPF



Account Balance Summary

Balance as of 09/07/2023 **\$3,446,551**

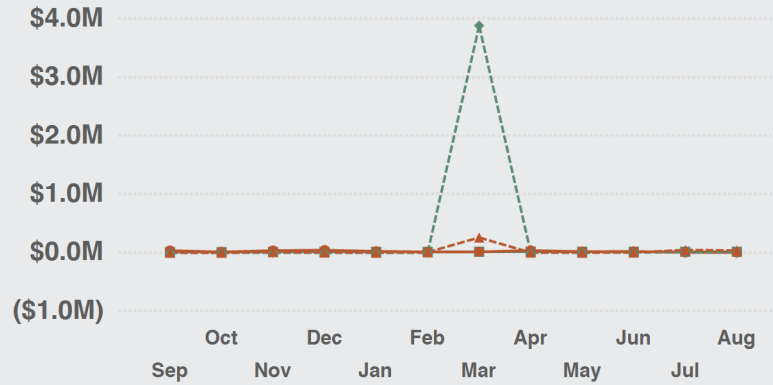
Receipts 0

Disbursements (2,090)

Balance as of 10/04/2023 **\$3,444,461**

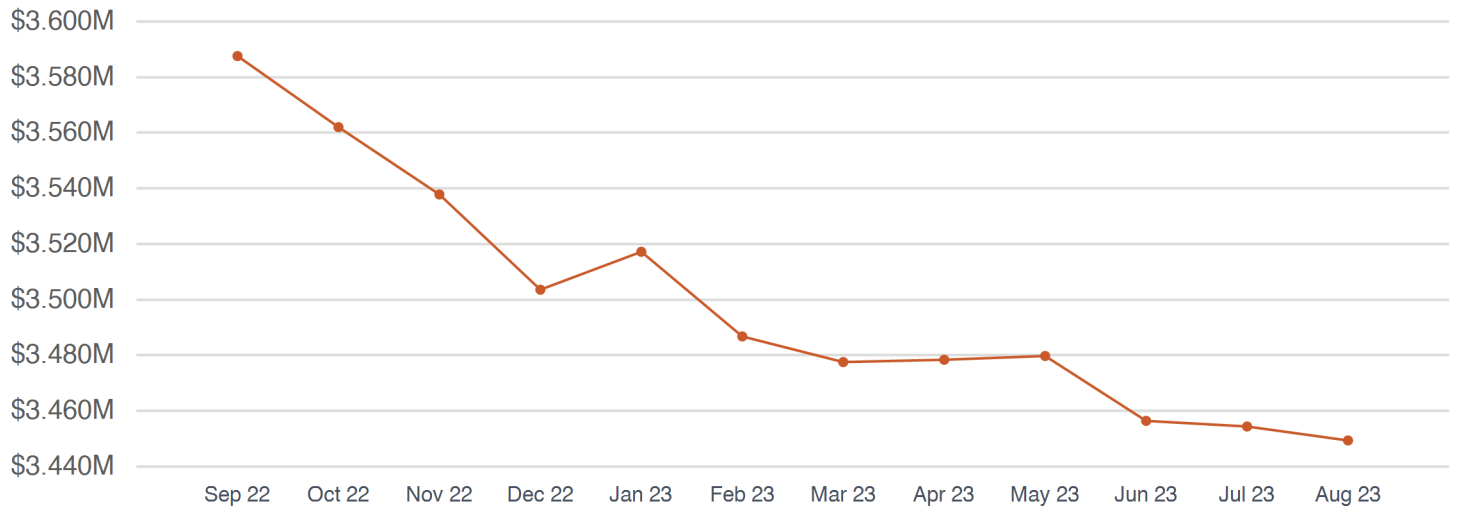
Overall Revenues & Expenditures By Month (Year to Date)

Current Year Revenues Prior Year Revenues
Current Year Expenditures Prior Year Expenditures



Account Balance By Month | September 2022 - August 2023

CAPITAL PROJECTS FUND



District Debt Summary as of 10/04/2023

Harris County MUD No. 359 - DSF



		WATER, SEWER, DRAINAGE	PARK/ROAD/OTHER	REFUNDING
Total \$ Authorized		Authorized	Authorized	Authorized
\$20.79M		\$20.79M	N/A	\$20.79M
Total \$ Issued		Issued	Issued	Issued
\$17.82M		\$17.82M	N/A	\$1.08M
Yrs to Mat	Rating	\$ Available To Issue	\$ Available To Issue	\$ Available To Issue
8	AA	\$2.97M	N/A	\$19.71M

*Actual 'Outstanding' Refunding Bonds issued below may differ from the 'Issued' total above pursuant to Chapter 1207, Texas Government Code.

Outstanding Debt Breakdown

Series Issued	Original Bonds Issued	Maturity Date	Principal Outstanding
2022 - WS&D	\$4,040,000	2032	\$4,040,000
Total	\$4,040,000		\$4,040,000

District Debt Schedule

Harris County MUD No. 359 - DSF



Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - WS&D	\$0.00	\$40,400.00	\$40,400.00
Total Due 12/01/2023		\$0.00	\$40,400.00	\$40,400.00

Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - WS&D	\$405,000.00	\$40,400.00	\$445,400.00
Total Due 06/01/2024		\$405,000.00	\$40,400.00	\$445,400.00

Investment Profile as of 10/04/2023

Harris County MUD No. 359

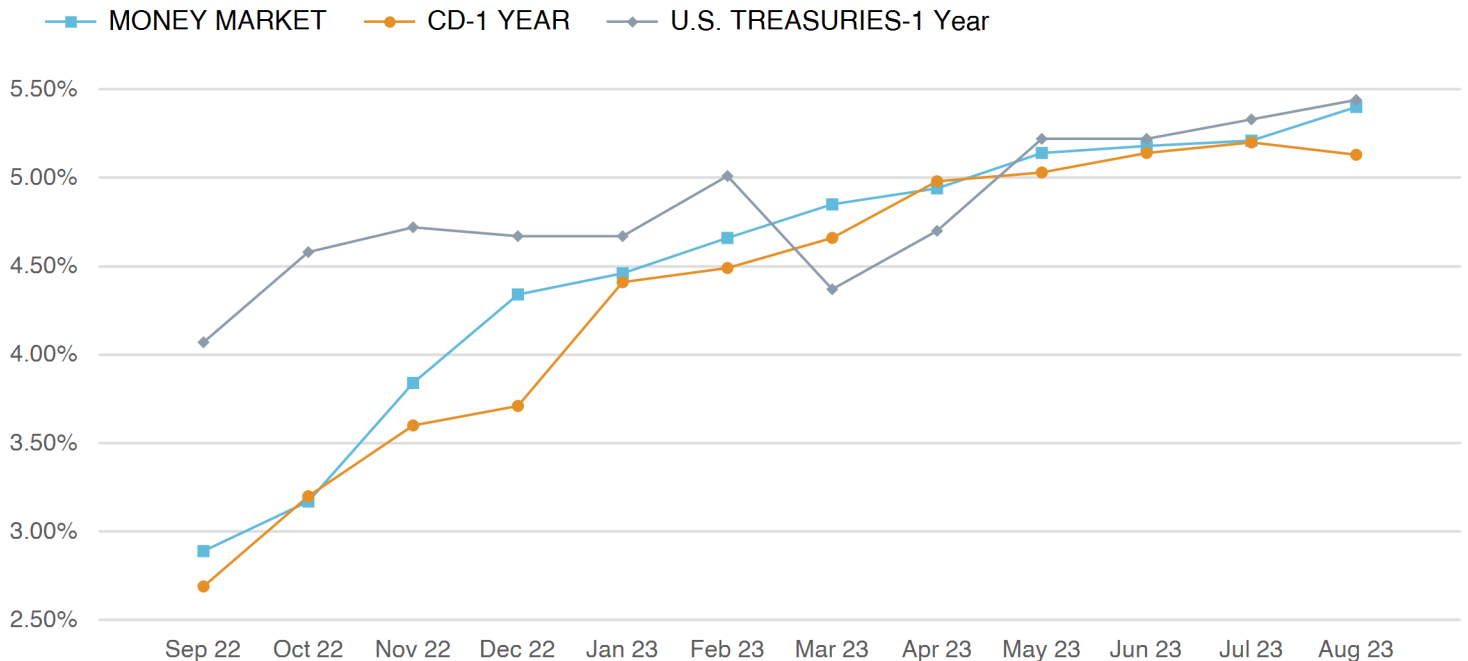


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
Funds Available to Invest \$1,022,203	Funds Available to Invest \$3,444,461	Funds Available to Invest \$662,446	Funds Available to Invest N/A
Funds Invested \$994,532	Funds Invested \$3,444,461	Funds Invested \$662,446	Funds Invested N/A
Percent Invested 97%	Percent Invested 100%	Percent Invested 100%	Percent Invested N/A

Term	Money Market	Term	Certificate of Deposit	Term	U.S. Treasuries
On Demand	5.44%	180 Days	5.33%	180 Days	5.51%
		270 Days	5.27%	270 Days	5.51%
		1 Yr	5.27%	1 Yr	5.44%
		13 Mo	5.21%	13 Mo	N/A
		18 Mo	4.62%	18 Mo	5.44%
		2 Yr	2.83%	2 Yr	5.11%

*Rates are based on the most current quoted rates and are subject to change daily.

Investment Rates Over Time (By Month) | September 2022 - August 2023



Account Balance as of 10/04/2023

Harris County MUD No. 359 - Investment Detail



FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
SIMMONS BANK (XXXX0172)	10/14/2022	10/14/2023	3.50%	60,000.00	
THIRD COAST BANK, SSB (XXXX0549)	03/16/2023	03/15/2024	4.94%	60,000.00	
FRONTIER BANK (XXXX2381)	07/28/2023	07/27/2024	5.00%	60,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0001)	05/05/2016		5.54%	701,907.28	
TEXAS CLASS (XXXX0002)	05/05/2016		5.54%	112,624.31	Condemnation
Checking Account(s)					
CENTRAL BANK - CHECKING (XXXX2987)			0.00%	27,670.95	Checking Account
Totals for General Operating Fund				\$1,022,202.54	

FUND: Capital Projects

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Money Market Funds					
TEXAS CLASS (XXXX0004)	02/16/2022		5.54%	3,444,461.00	Series 2022
Totals for Capital Projects Fund				\$3,444,461.00	

FUND: Debt Service

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Money Market Funds					
TEXAS CLASS (XXXX0003)	05/09/2016		5.54%	662,446.43	
Totals for Debt Service Fund				\$662,446.43	
Grand Total for Harris County MUD No. 359 :				\$5,129,109.97	

Capital Projects Fund Breakdown

Harris County MUD No. 359

As of Date 10/04/23

Net Proceeds for All Bond Issues

Receipts

Bond Proceeds - Series 2022	\$4,040,000.00
Interest Earnings - Series 2022	178,897.48

Disbursements

Disbursements - Series 2022	(774,436.48)
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Total Cash Balance	\$3,444,461.00
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Balances by Account

Texas Class (#0004) - Series 2022	\$3,444,461.00
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Total Cash Balance	\$3,444,461.00
---------------------------	-----------------------

Balances by Bond Series

Bond Proceeds - Series 2022	\$3,444,461.00
-----------------------------	----------------

Total Cash Balance	\$3,444,461.00
---------------------------	-----------------------

Remaining Costs/Surplus By Bond Series

Remaining Costs - Series 2022	\$3,100,334.52
-------------------------------	----------------

Total Amount in Remaining Costs	\$3,100,334.52
----------------------------------------	-----------------------

Surplus & Interest - Series 2022	\$344,126.48
----------------------------------	--------------

Total Surplus & Interest Balance	\$344,126.48
---------------------------------------------	---------------------

Total Remaining Costs/Surplus	\$3,444,461.00
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Cost Comparison - \$4,040,000.00 - Series 2022

Harris County MUD No. 359

	USE OF PROCEEDS	ACTUAL COSTS	REMAINING COSTS	VARIANCE (OVER)/UNDER
CONSTRUCTION COSTS				
District Items				
Stormwater Detention Basin Side Slope Stabilization	\$2,751,500.00	\$19,600.00	\$2,731,900.00	\$0.00
Contingency	275,150.00	0.00	275,150.00	0.00
Engineering & Surveying	412,725.00	319,440.48	93,284.52	0.00
Subtotal District Items	\$3,439,375.00	\$339,040.48	\$3,100,334.52	\$0.00
NON-CONSTRUCTION COSTS				
Legal Fees	\$80,800.00	\$80,800.00	\$0.00	\$0.00
Fiscal Agent Fees	73,100.00	73,100.00	0.00	0.00
Bond Discount	121,200.00	0.00	0.00	121,200.00
Capitalized Interest	202,000.00	161,600.00	0.00	40,400.00
Issuance Expenses	49,385.00	45,756.00	0.00	3,629.00
TCEQ Bond Issuance Fee	10,100.00	10,100.00	0.00	0.00
Attorney General Fee	4,040.00	4,040.00	0.00	0.00
Bond Application Report	60,000.00	60,000.00	0.00	0.00
TOTAL NON-CONSTRUCTION COSTS	\$600,625.00	\$435,396.00	\$0.00	\$165,229.00
TOTAL BOND ISSUE REQUIREMENT	\$4,040,000.00	\$774,436.48	\$3,100,334.52	\$165,229.00
Interest Earned				\$178,897.48
Total Surplus & Interest				\$344,126.48
Total Remaining Funds				\$3,444,461.00

Rebate Income for Fiscal Year 2011 to Current

Harris County MUD No. 359 - DSF

Date	Memo	Amount	Date	Memo	Amount
01/20/11	Water/Sewer Rebate Sept 2010	\$60,616.35	09/13/18	Water/Sewer Rebate July 2018	\$49,300.77
03/02/11	Water/Sewer Rebate October 2010	43,483.79	10/03/18	Water/Sewer Rebate August 2018	43,576.22
03/02/11	Water/Sewer Rebate November 2010	31,886.10	11/16/18	Water/Sewer Rebate September 2018	54,291.08
04/21/11	Water/Sewer Rebate December 2010	33,010.58	12/20/18	Water/Sewer Rebate October 2018	17,834.12
04/21/11	Water/Sewer Rebate January 2011	28,643.98	01/16/19	Water/Sewer Rebate November 2018	19,563.35
04/21/11	Drainage Tax Rebate FY11	82,279.40	02/13/19	Water/Sewer Rebate December 2018	14,523.16
05/25/11	Water/Sewer Rebate February 2011	14,072.43	06/13/19	Water/Sewer Rebate January 2019	12,744.68
06/15/11	Water/Sewer Rebate March 2011	13,952.03	06/13/19	Water/Sewer Rebate February 2019	9,732.25
08/31/11	Water/Sewer Rebate April, May, June 2011	152,551.24	06/13/19	Water/Sewer Rebate March 2019	7,264.48
Total FY 2011		\$460,495.90	06/21/19	Water/Sewer Rebate April 2019	23,703.09
			06/25/19	Drainage Tax Rebate FY19	44,447.88
12/16/11	Water/Sewer Rebate July, August 2011	\$121,183.51	07/08/19	Water/Sewer Rebate May 2019	28,914.96
03/30/12	Water/Sewer Rebate Sept, Oct 2011	118,530.33	08/09/19	Water/Sewer Rebate June 2019	43,646.39
03/30/12	Water/Sewer Rebate November 2011	41,624.51	Total FY 2019		\$369,542.43
03/30/12	Drainage Tax Rebate FY12	72,664.09			
06/01/12	Water/Sewer Rebate Dec 2011, Jan 2012	51,170.65	09/10/19	Water/Sewer Rebate July 2019	\$47,720.73
06/27/12	Water/Sewer Rebate February 2012	12,553.17	10/11/19	Water/Sewer Rebate August 2019	53,022.53
08/31/12	Water/Sewer Rebate Mar - June 2012	132,318.00	12/05/19	Water/Sewer Rebate September 2019	53,030.08
Total FY 2012		\$550,044.26	12/20/19	Water/Sewer Rebate October 2019	27,571.56
			01/24/20	Water/Sewer Rebate November 2019	20,525.07
01/30/13	Sales Tax Rebates July thru Oct 2012	\$186,487.83	02/27/20	Water/Sewer Rebate December 2019	19,593.97
08/31/13	Sales Tax Rebates Nov12 thru June13	241,290.23	06/03/20	Water/Sewer Rebate January 2020	15,273.44
08/31/13	Drainage Tax Rebate FY13	80,650.26	06/03/20	Water/Sewer Rebate February 2020	12,613.38
Total FY 2013		\$508,428.32	06/19/20	Water/Sewer Rebate March 2020	9,859.07
			06/19/20	Water/Sewer Rebate April 2020	26,097.69
10/31/13	Water/Sewer Rebate July 2013	\$64,495.58	06/19/20	Drainage Tax Rebate FY20	42,037.73
01/31/14	Water/Sewer Rebate Aug - Oct 2013	162,900.14	07/13/20	Water/Sewer Rebate May 2020	37,799.55
03/27/14	Water/Sewer Rebate Nov - Dec 2013	51,926.75	08/11/20	Water/Sewer Rebate June 220	40,787.80
04/02/14	Water/Sewer Rebate January 2014	74,011.71	Total FY 2020		\$405,932.60
06/30/14	Water/Sewer Rebate Jan - Mar 2014	57,483.59			
08/12/14	Water/Sewer Rebate May 2014	45,160.46	09/10/20	Water/Sewer Rebate July 2020	\$56,155.52
08/21/14	Water/Sewer Rebate April 2014	20,434.86	10/06/20	Water/Sewer Rebate August 2020	56,626.35
08/28/14	Drainage Tax Rebate FY14	43,668.34	11/05/20	Water/Sewer Rebate September 2020	57,421.75
Total FY 2014		\$520,081.43	12/03/20	Water/Sewer Rebate October 2020	40,378.19
			01/04/21	Water/Sewer Rebate November 2020	32,250.34
01/31/15	Water/Sewer Rebate April 2014	\$45,959.10	02/02/21	Water/Sewer Rebate December 2020	35,456.25
01/31/15	Water/Sewer Rebate April 2014	34,486.06	04/28/21	Water/Sewer Rebate Jan & Feb 2021	26,198.81
03/10/15	Water/Sewer Rebate November 2014	34,065.44	04/30/21	Drainage Tax Rebate FY21	35,514.64
03/10/15	Water/Sewer Rebate December 2014	21,950.15	05/28/21	Water/Sewer Rebate March 2021	10,629.67
03/23/15	Drainage Tax Rebate FY15	78,167.94	06/09/21	Water/Sewer Rebate April 2021	17,934.34
03/27/15	Water/Sewer Rebate July 2014	44,752.39	07/19/21	Water/Sewer Rebate May 2021	27,706.17
03/27/15	Water/Sewer Rebate August 2014	47,125.10	07/27/21	Water/Sewer Rebate June 2021	27,726.47
08/05/15	Water/Sewer Rebate January 2015	19,532.35	08/31/21	Water/Sewer Rebate July 2021	26,123.77
08/05/15	Water/Sewer Rebate February 2015	16,352.90	Total FY 2021		\$450,122.27
08/05/15	Water/Sewer Rebate March 2015	15,263.00			
08/26/15	Water/Sewer Rebate April & May 2015	41,890.65	12/07/21	Water/Sewer Rebate July FY18-19-20-21-22	\$354,126.92
08/31/15	Water/Sewer Rebate June 2015	28,999.02	12/10/21	Water/Sewer Rebate August 2021	39,946.53
08/31/15	To Accrue for July 2015 Rebate	15,000.00	12/10/21	Water/Sewer Rebate September 2021	47,694.50
08/31/15	To Accrue for August 2015 Rebate	15,000.00	03/02/22	Water/Sewer Rebate October 2021	42,687.93
08/31/15	To adjust SPA to agree to testwork	(30,000.00)	03/02/22	Water/Sewer Rebate November 2021	84,586.08
Total FY 2015		\$428,544.10	03/02/22	Water/Sewer Rebate December 2021	46,999.42
			04/19/22	Drainage Tax Rebate FY22	30,931.30
11/20/15	Water/Sewer Rebate July 2015	\$16,083.67	05/25/22	Water/Sewer Rebate February 2022	24,857.73
11/20/15	Water/Sewer Rebate August 2015	91,580.07	06/10/22	Water/Sewer Rebate March 2022	30,298.39
11/20/15	Water/Sewer Rebate July 2015	30,000.00	08/05/22	Water/Sewer Rebate April 2022	24,436.13
04/08/16	Drainage Tax Rebate FY16	86,432.47	08/05/22	Water/Sewer Rebate May 2022	47,885.72
Total FY 2016		\$224,096.21	Total FY 2022		\$774,450.65
04/20/17	Drainage Tax Rebate FY17	\$9,193.27	09/02/22	Water/Sewer Rebate June 2022	\$71,127.74
08/31/17	Water/Sewer Rebate 2016 & 2017	146,057.53	11/01/22	Water/Sewer Rebate July 2022	75,955.47
Total FY 2017		\$155,250.80	12/12/22	Water/Sewer Rebate August 2022	108,055.02
			01/09/23	Water/Sewer Rebate September 2022	87,721.41
03/01/18	Water/Sewer Rebate December 2017	\$31,188.93	02/02/23	Water/Sewer Rebate October 2022	63,180.04
03/09/18	Water/Sewer Rebate Sept 2015 - June 2017	660,612.25	02/02/23	Water/Sewer Rebate November 2022	128,231.34
03/09/18	Water/Sewer Rebate July 2017	49,706.63	02/24/23	Water/Sewer Rebate December 2022	11,519.28
03/09/18	Water/Sewer Rebate August 2017	32,116.82	05/10/23	Drainage Tax Rebate FY23	30,679.40
03/09/18	Water/Sewer Rebate September 2017	42,992.09	06/20/23	Water/Sewer Rebate January 2023	40,053.62
03/09/18	Water/Sewer Rebate October 2017	27,561.65	06/20/23	Water/Sewer Rebate February 2023	37,465.78
03/09/18	Water/Sewer Rebate November 2017	26,672.68	07/27/23	Water/Sewer Rebate March 2023	66,400.93
03/23/18	Water/Sewer Rebate January 2018	11,483.27	08/24/23	Water/Sewer Rebate June 2023	22,221.28
04/16/18	Drainage Tax Rebate FY18	72,630.15	09/27/23	Water/Sewer Rebate May 2023	79,775.83
04/19/18	Water/Sewer Rebate February 2018	9,602.07	Total FY 2023		\$822,387.14
05/11/18	Water/Sewer Rebate March 2018	3,442.35			
06/28/18	Water/Sewer Rebate April 2018	27,527.67	TOTAL		\$6,749,012.24
07/16/18	Water/Sewer Rebate May 2018	28,629.41			
08/24/18	Water/Sewer Rebate June 2018	55,470.16			
Total FY 2018		\$1,079,636.13			

Cash Flow Forecast

Harris County MUD 359

	8/24	8/25	8/26	8/27	8/28
Assessed Value	\$363,317,812	\$363,317,812	\$363,317,812	\$363,317,812	\$363,317,812
Maintenance Tax Rate	\$0.104	\$0.104	\$0.104	\$0.104	\$0.104
Maintenance Tax	\$370,294	\$370,294	\$370,294	\$370,294	\$370,294
% Change in Expenses		5.00%	5.00%	5.00%	5.00%

Beginning Cash Balance 09-01-23	\$388,623	\$854,220	\$976,692	\$1,087,623	\$1,186,436
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Revenues

Maintenance Tax	\$358,300	\$370,294	\$370,294	\$370,294	\$370,294
Additional Revenue	46,000	46,000	46,000	46,000	46,000
Total Revenues	\$404,300	\$416,294	\$416,294	\$416,294	\$416,294

Expenses

HOA Security Contribution	63,000	63,000	63,000	63,000	63,000
Other Expenses	219,830	230,822	242,363	254,481	267,205
Total Expenses	\$282,830	\$293,822	\$305,363	\$317,481	\$330,205

Net Surplus	\$121,470	\$122,472	\$110,931	\$98,813	\$86,089
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Construction Surplus	\$344,126	\$0	\$0	\$0	\$0
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Ending Cash Balance	\$854,220	\$976,692	\$1,087,623	\$1,186,436	\$1,272,524
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Operating Reserve % of Exp

Percentage	302%	332%	356%	374%	385%
Number of Months	36	40	43	45	46

Bond Authority

Remaining Bonding Capacity - **\$2,970,000**

Maintenance Tax Rate Cap - **\$0.50**

2024 AWBD Mid Winter Conference

Harris County MUD No. 359

Friday, January 19 - Saturday, January 20, 2024

Hyatt Regency Dallas, Dallas TX

Director	Registration			Prior Conference Expenses
Name	Attending	Online	Paid	Paid
David Keller				N/A
Hubert Pierre				N/A
Marilyn Keys				N/A
Michael Berry				N/A
Neil Daniels				Yes

Note

Register on-line www.awbd-tx.org (For log in assistance, contact Taylor Cavnar: tcavnar@awbd-tx.org)

This page only confirms registration for the conference, not hotel registrations.

All hotel reservations are the sole responsibility of each attendee.

Your conference registration confirmation will contain a housing reservation request web link.

The link will require the registration number from your conference registration before you can reserve a room.

All requests for an advance of funds must be sent via email to the bookkeeper within 30 days of conference.

Registration Dates

Regular Registration:	Begins	09/01/2023	\$430
Late Registration	Begins	12/14/2023	\$530

Cancellation Policy

All cancellations must be made in writing.

A \$50.00 administrative fee is assessed for each conference registration cancelled on or before 12/13/23.

There will be no refunds after 12/13/23.

Housing Information

Hotel reservations are only available to attendees who are registered with AWBD-TX for the Conference.

If you have questions, please call Taylor Cavnar at (281) 350-7090.



Storm Maintenance and Monitoring, Inc.

P.O. Box 875

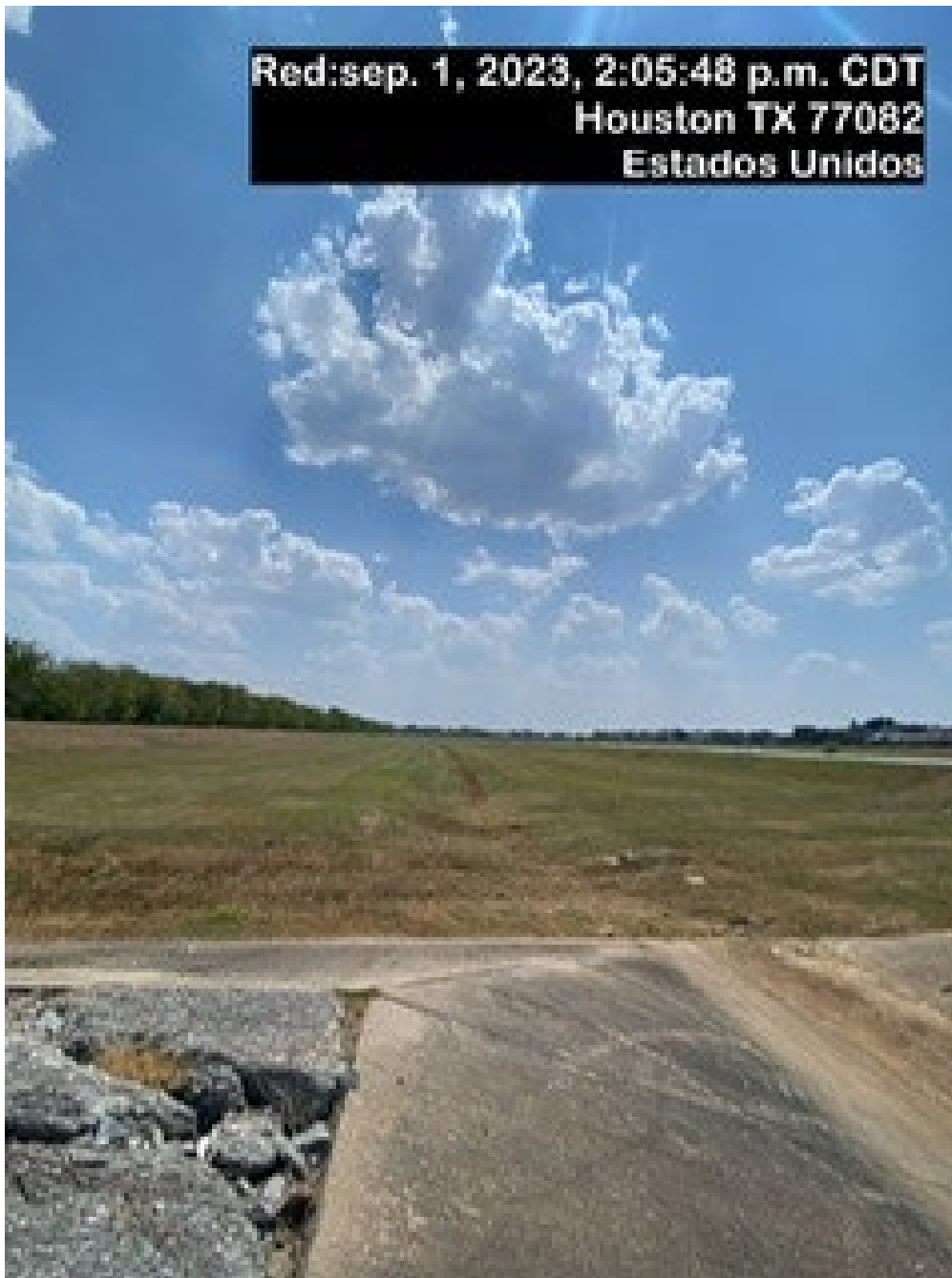
Magnolia, TX 77353

Phone: (281) 356-7091

Fax: (281) 356-3640

glenn.woodson@catchthestorm.net

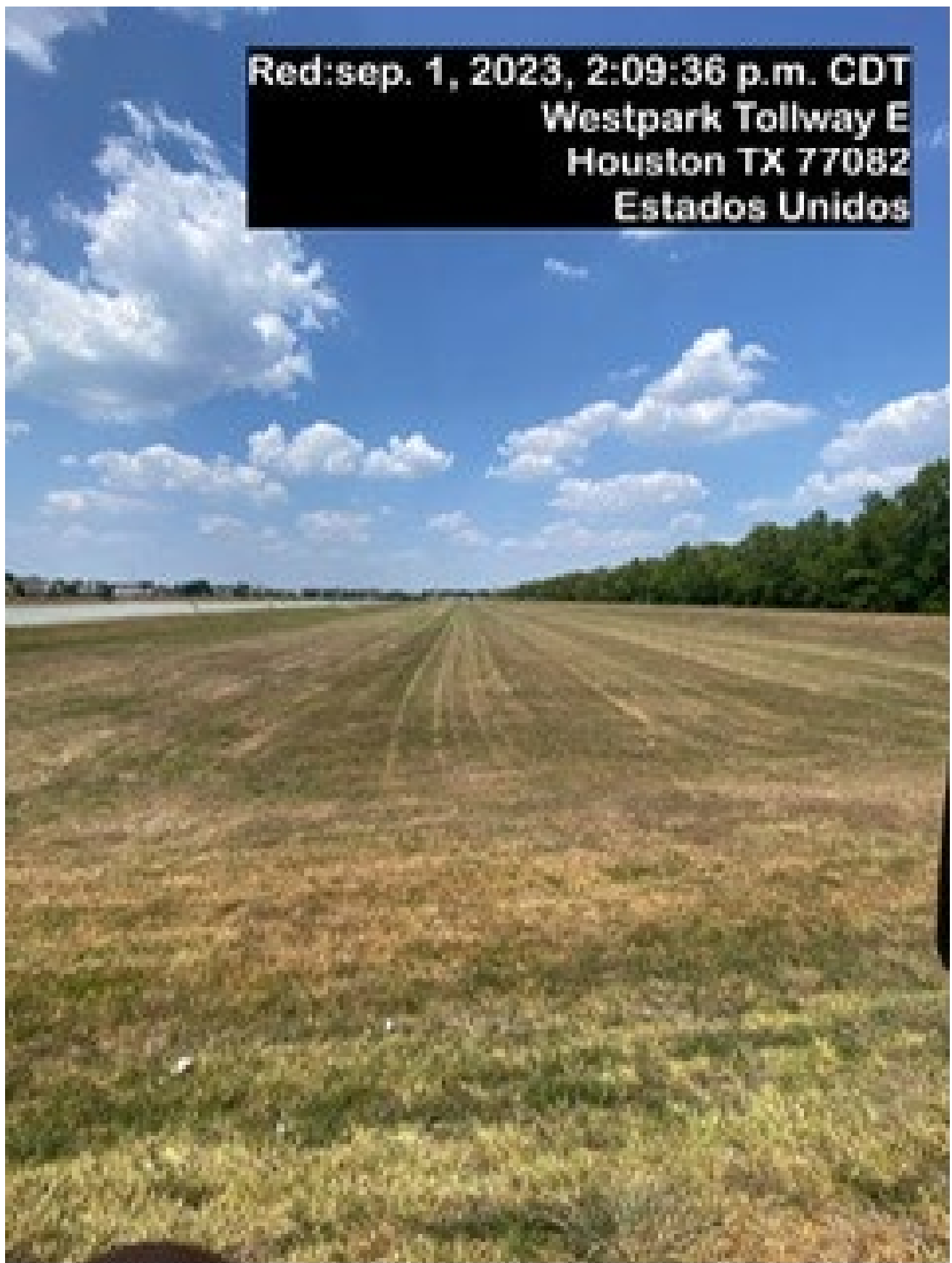
Harris County MUD 359
Detention Pond report



Red:sep. 1, 2023, 2:06:01 p.m. CDT
Houston TX 77082
Estados Unidos



Red:sep. 1, 2023, 2:09:36 p.m. CDT
Westpark Tollway E
Houston TX 77082
Estados Unidos





sep. 1, 2023 1:54:43 p.m.
Houston TX 77062
Estados Unidos

October 4, 2023

Board of Directors
Harris County Municipal Utility District No. 359
c/o Allen Boone Humphries Robinson, LLP
3200 Southwest Freeway, Suite 2600
Houston, Texas 77027

Reference: District Engineer's Status Report;
IDS Project No. 2194-MR

Members of the Board:

The status of various projects in the District is as follows:

1. Lake Shoreline Stabilization (IDS Project No. 2194-003-00)

We held a field staking meeting this past month with the Contractor and the Urban Forester. In review of the trees, it was noted that four of the nine trees recommended for removal are not impeding construction and may adversely affect the aesthetics of the entrance by removing. We have highlighted the four trees in the attached for the Board's further consideration.

If the Board would like to retain the four trees, we will work with the Contractor to prepare Change Order No. 3, which would include:

- The reduction of the total number of trees to be removed to from nine trees to five.
- The addition of four trees to the Tree Insurance Policy, at a value of \$15,000 per tree, for a total insured value of \$615,000 (\$60,000 to be added to the \$555,000 policy in Change Order No. 2).
- The addition of tree protection implementation for the four trees, in accordance with the 015639 specification.

Further, we recommend that the Board consider the addition of 6-inch PVC sleeves to be placed at 400-foot intervals to address the pond system at the front of the lake and future power conduits that may be required for item No. 2 below.

2. Water Reclamation System (IDS Project No. 2194-001-00)

At the June Board meeting held within the District, it was expressed by several residents during the public comment period a desire for a reclamation system be further considered.

We have met with the City of Houston to discuss the potential of a contract from Brays Bayou. The contracts are treated like a permit term, with the City currently issuing contracts that will expire on December 31, 2035. The application process includes a package with a survey and exhibits, coordination with the City of Houston's Water Planning Group and Regulatory Group, and the Coastal Water Authority. The expected timeline is three months between application to agreement.

Following the August Board meeting, we have prepared a cost estimate for the reclamation system as requested by the Board. The opinion of probable cost was presented to the Board at the September Board meeting.

Following the September Board meeting, we have requested to meet with Lake Management Group to discuss Operation and Maintenance costs associated with the reclamation system.

3. Update on Brays Bayou Trail (IDS Project No. 2194-001-01)

The plans have been approved by all agencies. We are working with Merrie Talley to administer the contract and begin construction.

We will be happy to address any questions the Board may have.

Respectfully,



Matthew Carpenter, P.E.
Senior Vice President



Crystal B. Swink, P.E.
Project Manager

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